Appendix O

User Guide to Client Invoicing

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Alberta
ENERGY

STATEMENT OF ACCOUNT

ROYALTY PAYER INFORMATION	
CODE:	1234
NAME:	PARENT COMPANY
ADDRESS:	XXXXXXXXXXXXXXXXXX
	CALGARY, AB
	CANADA
	X9X 9X9

REGULATORY AGENCY INFORMATION	
ISSUER:	ALBERTA DEPARTMENT OF ENERGY
ISSUE DATE:	2003-05-13
STATEMENT NUMBER:	#######
ACCOUNT NUMBER:	G94 XXXXXX

ROYALTY DEPOSIT ACCOUNT		
OPENING $	ADJUSTMENT $	CLOSING $
85,833.33	0.00	85,833.33

ACCOUNT SUMMARY						TOTAL $
OPENING BALANCE						350,000.00
PAYMENT APPLIED: 2003/04/29 TXN ID XXXXXXX						(150,000.00)
CURRENT INVOICE CHARGES: 2003/02/01 INVOICE NUMBER XXXXXX						
PRIOR PERIOD CHARGES $:					62,949.00	
CURRENT PERIOD CHARGES $:					283,500.00	346,449.00
TRANSFER IN FROM: G94 ###### APPLIED 2003/4/30 TXN ID XXXXXXX						(75,000.00)
PAYMENT APPLIED: 2003/05/07 TXN ID XXXXXXX						(100,000.00)
CURRENT PERIOD INTEREST POSTED: 2003/05/07 TXN ID XXXXXXX						
PRINCIPAL $	FROM	TO	INTEREST RATE	INTEREST AMOUNT $		
125,000.00	2003/05/01	2003/05/07	6.00%	143.84		143.84
CLOSING BALANCE						$371,592.84
PROVISIONAL ASSESSMENT NOT SUBJECT TO CPI					20,000.00	
CURRENT PERIOD INTEREST ACCRUED BUT UNPOSTED TO 2003/05/13						5.07
PRINCIPAL $	FROM	TO	INTEREST RATE	INTEREST AMOUNT $	PER DIEM AMOUNT $	
5,143.84	2003/05/08	2003/05/13	6.00%	5.07	0.84359	
AMOUNT PAYABLE AS OF: 2003/05/13						$371,597.91

COLLECTION NOTICE: PLEASE NOTE YOUR CLOSING BALANCE INCLUDES CHARGES PAST DUE WHICH ARE ACCRUING ADDITIONAL INTEREST UNTIL PAYMENT IS RECEIVED.

MESSAGE(S): CHEQUES PAYABLE TO MINISTER OF FINANCE, PROVINCE OF ALBERTA @ 9945-108 ST, EDMONTON, AB T5K 2G6.
CHEQUES ARE ALSO ACCEPTED AT 300, 801-6 AVE SW, CALGARY, AB. T2P 3W2 ACCOUNT INQUIRIES
MAY BE DIRECTED TO 780/###-#### OR GAS ROYALTY CALCULATION AT 780/427-2962.

CC: ALBERTA TREASURY, TAX AND REVENUE ADMINISTRATION

Reference Number: 1234567

Alberta
ENERGY

INVOICE

Part 1

ROYALTY PAYER INFORMATION	
1.1 CODE:	1234
1.2 NAME:	PARENT COMPANY
1.3 ADDRESS:	XXXXXXXXXXXXXXXXXX
	CALGARY, AB
	CANADA
	X9X 9X9

Part 2

REGULATORY AGENCY INFORMATION	
2.1 ISSUER:	ALBERTA DEPARTMENT OF ENERGY
2.2 ISSUE DATE:	2006-04-30
2.3 INVOICE DUE DATE:	2006-05-31
2.4 BILLING PERIOD:	2006-02
2.5 INVOICE NUMBER:	12345678901
2.6 ACCOUNT NUMBER:	G94XXXXXX

			Prior Period $	Current Period $	Total $
Part 3A	Charges:				
		Crown Royalty	59,000.00	250,000.00	309,000.00
		Enhanced Oil Recovery Operating Cost Adjustment	10,000.00	50,000.00	60,000.00
		Provisional Royalty Assessment	10,000.00	25,000.00	35,000.00
		Penalties		5,000.00	5,000.00
		Condensate Royalty	(1,000.00)	5,000.00	4,000.00
		Total Charges	78,000.00	335,000.00	413,000.00
Part 3B	Credits:				
		Monthly Proprietary Waiver	(15,000.00)		(15,000.00)
		Monthly Capital Cost Deduction		(15,000.00)	(15,000.00)
		Monthly Custom Processing Fee Deduction		(5,000.00)	(5,000.00)
		Injection Credits		(25,000.00)	(25,000.00)
		Total Credits	(15,000.00)	(45,000.00)	(60,000.00)
Part 3C	Adjustments:				
		Annual Capital Cost Adjustment	(5,000.00)		(5,000.00)
		Annual Custom Processing Fee Adjustment	(1,000.00)		(1,000.00)
		Annual Operating Cost Adjustment	(2,000.00)	(3,000.00)	(5,000.00)
		Other Financial Transactions		(1,500.00)	(1,500.00)
		Prior Period Interest	4,929.00		4,929.00
		Total Adjustments	(3,051.00)	(4,500.00)	(7 ,551.00)
	TOTAL:		$59,929.00	$285,500.00	$345,429.00

Terms and Conditions: Both Prior Period and Current Period Charges are due on the Invoice due date.
The Department will charge interest on underpayments or late payments of invoiced amounts commencing the first day after the due date and continuing until the date the payment is received. Interest will be calculated at the ATB Financial prime lending rate plus 1%. Interest will not be paid on overpayments of invoiced amounts.

Cheques Payable to: Minister of Finance, Province of Alberta

Reference Number: 1234567

Alberta
ENERGY

CROWN ROYALTY DETAIL CALCULATION

Part 2

ISSUE DATE: 2003-04-30
ROYALTY CLIENT: 1234
NAME: PARENT COMPANY
FACILITY: AB-GP-0001000
PRODUCTION PERIOD: 2003-02

ROYALTY PAYER CODE: 1234
NAME: PARENT COMPANY
ADDRESS: XXXXXXXXXXXXXXXXXX
CALGARY, AB
X9X 9X9

Royalty Product	Reference Price	Price Adjustment	Raw Gas Factor	Corporate Gas Factor	Adjusted IATD	Royalty Trigger Factor	Transportation Adjustment	Fractionation Rate $	Valuation Price	Conversion Factor	Unit Operating Cost Rate $	Reversal Status	Provisional Assessment Price
C2-MX	7.23				0.192	1.09	0.02		7.21	0.28132	9.35		
C3-MX	263.88						10.87	8.75	244.26	0.65554	9.35		
C4-MX	284.24						10.87	8.75	264.62	0.72793	9.35		
C5-MX	339.40						10.87	8.75	319.78	0.78783	9.35		
GAS	6.89				0.297	1.09	0.03		6.86	1.00000	9.35		

Royalty Product	Client Volumetric Totals Quantity	Heat	Crown Interest %	Vintage Type	Vintage %	Crown Royalty Rate	Crown Royalty Quantity	Crown Royalty Heat	Gross Royalty $	Royalty Exemption $	Operating Deduction $	Charge Total $	Interest Charge $
	Charge Type: Crown Royalty				4.13	Stream Id: AB-WI-100000000000W000							
C2-MX	0.4	7	100.00000	NEW	100.00	13.10270	0.05	0.92	6.61	0.00	0.13	6.48	0.00
C3-MX	0.6		100.00000			30.00000	0.18		43.97	0.00	1.10	42.87	0.00
C4-MX	0.6		100.00000			30.00000	0.18		47.63	0.00	1.23	46.40	0.00
C5-MX	0.6		100.00000	NEW	100.00	33.06254	0.20		63.96	0.00	1.47	62.49	0.00
GAS	17.9	699	100.00000	NEW	100.00	13.12236	2.35	91.73	629.27	0.00	21.97	607.30	0.00

TOTAL
FACILITY: AB-GP-0001000
CHARGE TYPE: Crown Royalty $765.54
INTEREST CHARGE: $0.00
$765.54

Totals:
1 At a facility for each production month, totals by charge type
2 Summary totals by charge type for each owner.
3 Summary totals by charge type for each Royalty Payer.

Overall Sort:
1 Facility
2 Production Period
3 Stream ID/Charge Type
4 Product

Page Breaks: Facility and Production Period

Header Information: Suppressed when the factor is not used in the calculation.

Rounding: All calculations will be based on full numerical values with rounding only at the charge total level.
For reporting purposes, paper documents may reflect truncated quantities

Reference Number: 1234567

Alberta
ENERGY

CROWN ROYALTY DETAIL VOLUMETRIC

Part 1

1.1	ISSUE DATE:	2003-04-30
1.3	ROYALTY CLIENT:	1234
1.4	NAME:	PARENT COMPANY
1.5	FACILITY:	AB-GP-0001000
1.6	PRODUCTION PERIOD:	2003-02

1.2 Invoice #: 12345678901

Part 2

2.1	ROYALTY PAYER CODE:	1234
2.2	NAME:	PARENT COMPANY
2.3	ADDRESS:	XXXXXXXXXXXXXXXXXX
		CALGARY, AB
		X9X 9X9

Part 3

Volumetric Trigger Details								Allocation Details						Client Volumetric Totals	
Amend No.	Activity	Royalty Product	Reporting Facility	From / To Facility	Product	Volume	Energy	Amend No.	Owner Factor	Amend No.	Stream Factor	Response to Cascade	Allocator %	Quantity	Heat
3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	3.14	3.15	3.15
3.16	Charge Type: Crown Royalty			3.17	Stream ID: AB-WI-100000000000W000				3.18	Stream Owner: 1234			3.19	SAF / OAF Submitter: 1234	
0	PROC	C2-MX	AB-GP-0001000		C2-MX	236.7		0	0.5734225714	0	0.0030118442	AB-BT-0055555	100.0	0.4	
														0.4	
0	PROC	C3-MX	AB-GP-0001000		C3-MX	560.3		0	0.4915324615	0	0.0021015134	AB-BT-0055555	100.00	0.6	
														0.6	
0	PROC	C4-MX	AB-GP-0001000		C4-MX	461.7		0	0.5484519455	0	0.0024182561	AB-BT-0055555	100.00	0.6	
														0.6	
0	PROC	C5-MX	AB-GP-0001000		C5-MX	375.0		0	0.4899000010	0	0.0032143172	AB-BT-0055555	100.00	0.6	
														0.6	
0	DISP	GAS	AB-GP-0001000	AB-MS-0001000	GAS	6201.0	260562	0	0.4899000010	0	0.0054781787	AB-BT-0055555	100.00	17.9	699
														17.9	699

Reference Number: 1234567

Alberta
ENERGY

LOW PRODUCTIVITY CALCULATION

ISSUE DATE: 2003-04-30
ROYALTY CLIENT: 1234
NAME: PARENT COMPANY
FACILITY: AB-GP-0001000
PRODUCTION PERIOD: 2003-02

Invoice #: 12345678901

ROYALTY PAYER CODE: 1234
NAME: PARENT COMPANY
ADDRESS: XXXXXXXXXXXXXXXXXX
CALGARY, AB
X9X 9X9

STREAM TYPE: WI
STREAM ID: 100000000000W000
GAS VINTAGE TYPE: NEW
GAS VINTAGE PERCENTAGE: 100.00
PRODUCTION PERIOD: 2003-02

Well ID	Hours	OIL Production	Daily Average	GAS Production	Daily Average	Allocation %	Allocated Production	OLD Low Productivity Royalty Factor	OLD Low Productivity Adjustment	NEW Low Productivity Royalty Factor	NEW Low Productivity Adjustment
100000000000W000	297			37.2	3.0	100.00000	37.2	20.27676		16.89730	6.28590
Sub-total				37.2			37.2				6.28590
Other Well Production											
Total Production				37.2			37.2				6.28590

Low Productivity Adjustment: 16.89730%

Reference Number: 1234567

Alberta ENERGY

CROWN ROYALTY CALCULATION DEFAULTS REPORT

Billing Period: 2003-02
Issue Date: 2003-04-30
Royalty Payer Name: Parent Company
Royalty Payer ID: 1234
Invoice Number: 12345678901

Charge Type	Facility	OAS Stream ID	Production Period	Default Item	Form	Default Description
Royalty Client: 1234 Parent Company						
Crown Royalty	AB-BT-0040000		2003-02	FAP	Volumetric	ISC not filed at Reproducing Facility: FAP at IF
Crown Royalty	AB-GP-0001000	WI100010000000W000	2003-02	Crown Interest	General	100.0% Crown Interest
Crown Royalty	AB-GS-0001000	UN10000	2003-02	Crown Interest	Exhibit A	100.0% Crown Interest
Crown Royalty	AB-GS-0001000		2003-02	FAP	Volumetric	ISC not filed: GRP
Crown Royalty	AB-GS-0001000		2003-02	FARR	Volumetric	ISC not filed: C1-IC
Crown Royalty	AB-GS-0001000		2003-02	Facility Averages	Volumetric	ISC Imbalance: C5+-IC
Crown Royalty	AB-GP-0001001	WI100100000000W000	2003-02	Crown Interest	RMF3	100.0% Crown Interest
Crown Royalty	AB-GP-0001001	WI100100000010W000	2003-02	Royalty Trigger Fac	TC20	TC20 not filed: 0.0
Crown Royalty	AB-GP-0001002	WI100100000011W000	2003-02	Crown Interst	RMF2	Assignor's Crown Interest (95.481918%)

Reference Number: 1234567

Alberta ENERGY

FACILITY AVERAGE ROYALTY RATE SUPPORTING DETAILS (FARR)

Invoice #: 12345678901

Issue Date: 2003-04-30
Royalty Client: 1234
Name: Parent Company

Royalty Payer Code: 1234
Name: Parent Company
Address: XXXXXXXXXXXXXXXX
Calgary, AB
X9X 9X9

Facility	Production Period	Vintage Type	Out of Balance?	Product	From/To Location	Heat (GJ)	Royalty Rate %	Base Royalty Heat (GJ)	Ave Royalty Rate %
AB-GP-0001000	2003-02	NEW		CI-IC	AB-MS-0001000	201,090.426	30.00000%	60,327.128	
				C2-IC	AB-MS-0001000	32,632.744	30.00000%	9,789.823	
				C3-IC	AB-MS-0001000	17,266.937	30.00000%	5,180.081	
				C4-IC	AB-MS-0001000	7,418.480	30.00000%	2,225.544	
				C5+-IC	AB-MS-0001000	1,669.413	33.06254%	551.950	
						260,078.000		78,074.526	30.01966%
AB-GP-0001000	2003-02	OLD		CI-IC	AB-MS-0001000	201,090.426	35.00000%	70,381.649	
				C2-IC	AB-MS-0001000	32,632.744	35.00000%	11,421.460	
				C3-IC	AB-MS-0001000	17,266.937	30.00000%	5,180.081	
				C4-IC	AB-MS-0001000	7,418.480	30.00000%	2,225.544	
				C5+-IC	AB-MS-0001000	1,669.413	45.82701%	765.042	
						260,078.000		89,973.777	34.59492%

Note: The FARR "respective to the report" may be calculated as a result of ISC amendments at the meter station. However, if the volumetric information has not been amended and received from the facility, the recalculated FARR will not be applied.

Reference Number: 1234567

Alberta ENERGY

FACILITY AVERAGE PRICE SUPPORTING DETAILS (FAP)

Invoice #: 12345678901

Issue Date: 2003-04-30
Royalty Client: 1234
Name: Parent Company

Royalty Payer Code: 1234
Name: Parent Company
Address: XXXXXXXXXXXXXXXX
Calgary, AB
X9X 9X9

Facility / Reproducing Facility	Productn Period	Product	Out of Bal?	From/To Location	(1) Heat (GJ)	(2) Refernc Price	(3) = (2) x (1)	(4) Adj. IATD	(5) = (1) x (4)	(6) Meter Stat. Factor	(7) = (6) x (1)	(8) = sum (3) / sum (1) Facility Ref. Price	(9) = sum (5) / sum (1) Facility Adj. IATD	(10) = sum (7) / sum (1) Royalty Trig. Factor	(11) = [(10) –1] x (9) Gas Transp. Adjustment	(8) – (11) Valuation Price **(FAP)**
AB-GP-0001000	2003-02	C1-IC		AB-MS-0001000	201,090.426	$6.78	$1,363,393.09	0.337	$67,767.47	1.09	219,188.564					
		C2-IC			32,632.744	$7.23	$235,934.74	0.192	$6,265.49	1.09	35,569.691					
		C3-IC			17,266.937	$7.35	$126,911.99	0.135	$2,331.04	1.09	18,820.961					
		C4-IC			7,418.480	$7.36	$54,600.01	0.105	$778.94	1.09	8,086.143					
		C5+-IC			1,669.413	$7.36	$12,286.88	0.079	$131.88	1.09	1,819.660					
					260,078.000		$1,793,126.71		$77,274.82		283,485.020	$6.89	0.297	1.09	$0.03	$6.86

Note: The FAP "respective to the report" may be calculated as a result of ISC amendments at the meter station. However, if the volumetric information has not been amended and received from the facility, the recalculated FAP will not be applied.

Reference Number: 1234567

Alberta ENERGY

RAW GAS AVERAGE ROYALTY RATE SUPPORTING DETAILS (RARR)

Invoice #: 12345678901

Issue Date: 2003-03-31
Royalty Client: 1234
Name: Parent Company

Royalty Payer Code: 1234
Name: Parent Company
Address: XXXXXXXXXXXXXXXX
Calgary, AB
X9X 9X9

Sales Facility	Seller	Prod. Period	Reporting Facility	Stream	Delivery Facility	Vintage Type	Product	ISC Component Factor	Royalty Rate %	ISC Factor X Royalty Rate	Raw Gas Avg. Royalty Rate %
AB-GS-0001000	0987	2003-02	AB-GS-0002000	AB-WI-100011001000W00	BC-PL-0001000	NEW	C1-IC	0.802100000	30.00000%	24.06300%	
							C2-IC	0.055700000	30.00000%	1.67100%	
							C3-IC	0.026700000	30.00000%	0.80100%	
							C4-IC	0.019200000	30.00000%	0.57600%	
							C5+-IC	0.003700000	33.06254%	0.12233%	
								0.907400000		27.23333%	30.01249%
						OLD	C1-IC	0.802100000	35.00000%	28.07350%	
							C2-IC	0.055700000	35.00000%	1.94950%	
							C3-IC	0.026700000	30.00000%	0.80100%	
							C4-IC	0.019200000	30.00000%	0.57600%	
							C5+-IC	0.003700000	45.82701%	0.16956%	
								0.907400000		31.56956%	34.79123%

Reference Number: 1234567

Alberta

ENERGY

ENSURE COMPLETE PROCESS RESULTS

Issue Date: 2002-12-31 11:56 PM
Royalty Client: 1234
Name: Parent Company
Billing Period: 2002-11

Royalty Payer Code: 1234
Name: Parent Company
Address: XXXXXXXXXXXXXXXX
Calgary, AB
X9X 9X9

Production Period	Stream Id	Product	Activity	From/To	Cascade Facility	Owner ID	Volume	Error/Comment
Facility Id: AB-GP-0001005								
2002-10		GAS	DISP	AB-MS-0004500			100.0	MISSING SAF
2002-11	AB-BT-0001234	GAS	DISP	AB-MS-0009700	AB-GP-0001500		100.0	MISSING SAF (CASCADE)
2002-11	AB-UN-07777	GAS	DISP	AB-MS-0007892			30.0	MISSING OAF
2002-11	AB-WI-1000580800117W400	GAS	DISP	AB-MS-0007892		0123	200.0	INVALID OWNER ID
2002-11	AB-WG-04567	C5-SP	PROC				10.0	INVALID STREAM ID
Facility Id: AB-GP-0001010								REQUIRED ALLOCATIONS COMPLETE
Facility Id: AB-GP-0001101								
2002-11		GAS	DISP	AB-MS-0004545			50.0	MISSING SAF
Facility Id: AB-MS-0700001								
2002-11		GAS	DIFF				5,200.0	METER DIFF AT METER STATION
Facility Id: AB-MS-0700002								
2002-11		GAS					12,000.0	UNALLOCATED CSO VOLUME

Reference Number: 1234567

ENERGY

OUSTANDING PROVISIONAL ASSESSMENT DISCREPANCIES

Issue Date: 2002-12-31
Royalty Client: 1234
Name: Parent Company

As of Billing Period: 2002-11

Royalty Payer Code: 1234
Name: Parent Company
Address: XXXXXXXXXXXXXXXX
Calgary, AB
X9X 9X9

Facility	Production Period	Billing Number	Invoice Number	Discrepancy Type	Product	Quantity Discrepancy	Energy Discrepancy	Provisional Assessment Charges	Prior Period Interest
AB-GP-0001250	2002-11	2002-11	1123456789	MISSING SAF	GAS	25,000.0	1,025,000	$1,269,975.00	$0.00
	2002 Sub-Total							$1,269,975.00	$0.00
Total for Facility AB-GP-0001250								$1,269,975.00	$0.00
Total for Royalty Client 1234								$1,269,975.00	$0.00
Total for Royalty Payer 1234								$1,269,975.00	$0.00

Reference Number: 1234567

Alberta

ENERGY

PROVISIONAL ASSESSMENT SUMMARY

Issue Date: 2002-12-31
Royalty Client: 1234
Name: Parent Company
Billing Period: 2002-11

Invoice #: 23456789012

Royalty Payer Code: 1234
Name: Parent Company
Address: XXXXXXXXXXXXXXXX
Calgary, AB
X9X 9X9

Production Period	Stream Id	Product	Activity	From/To	Cascade Facility	Owner ID	Error	Quantity Discrepancy	Energy Discrepancy	Provisional Assessment Charges $
Facility Id: AB-GP-0001002										
2002-10		GAS	DISP	AB-MS-0004500			MISSING SAF	100.0	3,700	4,144.00
2002-11	AB-BT-0001234	GAS	DISP	AB-MS-0009700	AB-GP-0007777		MISSIND SAF CASCADE	100.0	3,700	4,144.00
2002-11	AB-UN-07777	GAS	DISP	AB-MS-0007800			MISSING OAF	30.0	1,110	1,243.20
2002-11		GAS					INVALID STREAM ID	50.0	1,850	2,072.00
	AB-WI-102000100000W400		DISP	AB-CO						
	AB-WI-102000100000W400		DISP	BC-GP-0921						
2002-11	AB-WI-100100100010W400	GAS	DISP	AB-MS-0007800		0987	INVALID OWNER ID	200.0	7,400	8,288.00
2002-11	AB-WG-04567	C5-SP	PROC				INVALID STREAM	10.0	370	414.40
							Total for AB-GP-0001002			20,305.60
Facility Id: AB-GP-0001010										
2002-11		GAS	DISP	AB-MS-0004545			MISSING SAF	50.0	1,850	2,072.00
2002-11		GAS					MISSING OAF	-200.0	-8,456	-9,215.00
2002-11	AB-WI-100130000000W00	C3-MX	DISP	AB-MS-0001300	AB-GS-0002600		MISSING OAF	100.0	4,228	4,607.50
							Total for AB-GP-0001010			-2,535.50
Facility Id: AB-MS-0700001										
2002-08		GAS						1,300.0	47,000	52,368.0
2002-11		GAS	DIFF				METER DIFF AT METER STATION	5,200.0	213,200	238,784.00
							Total for AB-MS-0700001			291,152.00
Facility Id: AB-MS-0700002										
2002-11		GAS					UNALLOCATED CSO VOLUME	12,000.0	480,000	537,600.00
							Total for AB-MS-07000002			537,600.00
							Total for Royalty Client 1234			798,761.60

Reference Number: 1234567